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March 8, 2006

Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

Dear Mr. Johnson:

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The New York Stock Exchange certifies approval for listing and registration under the Exchange Act of 1933, TAM S.A., American Depositary Shares, each representing one preferred share and Preferred shares, without par value (application for the Preferred shares is made for listing, not for trading, but only in connection with the registration of American Depositary Shares pursuant to the requirements of the Securities and Exchange Commission). The NYSE requests simultaneous acceleration of registration of the Securities Exchange Act of 1934, together with the 1933 Act. Adequate distribution assured. Form 8-A received on March 7, 2006. Tentative listing date – March 10 2006.

Sincerely,